

1. CHAPTER 860
Personal Property and Real Estate Tax

860.08 COLLECTION FEE

In addition to the penalty and interest for failure to pay taxes on time, the
Treasurer or other official charged with the collection of delinquent taxes and other
charges is authorized to impose a collection fee ~~shall be imposed~~ on the taxpayer to
cover administrative costs. If such taxes or other charges are paid or collected
~~subsequent to the filing of a warrant or other appropriate legal document by the County~~
after the expiration of 30 days after notice to the taxpayer of the delinquent taxes or
other charges but prior to the taking of any judgment thereon, the fee shall be ~~twenty~~
thirty dollars (~~\$20.00~~ \$30.00). If such taxes or other charges are paid or collected
subsequent to the time a judgment is obtained, the fee shall be ~~twenty~~thirty-five dollars
(~~\$25.00~~ \$35.00).

Attachment No. 1